



BURLINGTON  
**PARKS  
RECREATION  
WATERFRONT**  
Cemetery Division

## Cemetery Annual Report for FY16

November 22, 2016

	<b>FY16</b>	<b>Last 5-yr Average</b>
<b>Interments</b>		
Full .....	30	42
Cremation .....	58	63
<b>Total.....</b>	<b>88</b>	<b>105</b>

### Lot Sales (# of graves)

Resident .....	37	52*
Non-Resident .....	19	16
<b>Total.....</b>	<b>56</b>	<b>68*</b>

*\*Howard Dean purchased a large lot equivalent to 44 graves in FY15.*

**To see a more comparable average: replace Dean purchase of 44 with 2:**

Resident .....	37	43
Non-Resident .....	19	16
<b>Total.....</b>	<b>56</b>	<b>59</b>

**Casket Storage.....3..... 12**

### Chapel Use

Open Houses.....	3	2
Weddings .....	0	2
Memorial Services .....	6	4
<b>Total.....</b>	<b>9</b>	<b>8</b>

**Donations ..... \$150..... \$2,546\***

*\*Includes donations to Friends through FY13.*

**Revenue .....\$144,845 ..... \$136,687 (\$130,807 if Dean purchase replaced with just 2 lots)**

Revenue plus  
spendable PC Fund returns... \$170,180  
Cemetery Expenses ..... \$223,822  
Difference..... \$53,642

### Perpetual Care Fund

Balance from FY15: ..... \$1,246,238  
Added to Principal: ..... \$895  
FY16 Final Balance: ..... \$1,247,133

**Note:**

Last 5-year average additions to PC Fund=\$34,348.  
(Lot Sales % to PC was 55%, now 5% through FY18)

Investment Income & Interest: ..... \$20,876  
Make-up from past years: ..... \$8,426  
Total spendable returns: ..... \$29,302  
Unrealized Gain: ..... \$5,354



- The **Fund** is invested in several instruments, including mutual funds and shorter- and longer-term investments. A large portion had been in cash, which produced very little investment return (on the order of around \$1,000). Over the course of the fiscal year, this has been reinvested to provide a much better return (around \$20,876.30).
- The **Principal** is not spendable; it is reported in the City's accounting software's "4290" account. It is physically transferred to the investment accounts only after a certain amount has accrued, to minimize fees involved with transfers. In the meantime, it accrues interest in Pooled Cash; this is spendable, too, and is reported in the City's accounting software's "4825\_155" account.
- The **Investment Income** is spendable, and is periodically transferred to the Cemetery's spendable accounts; it is reported in the City's accounting software's "4700" account.
- The **reported value of the fund** also includes non-cash investment losses or gains that are not transferrable because they are unrealized; these are reported in the City's accounting software's "4705" account, but not included in the fund balance.
- **Investment income had not been transferred** to the Cemetery's spendable accounts for some time prior to FY16. The City made up for this oversight during FY16 by allocating \$8,426.53 more than the actual investment income & interest to the Cemetery. Going forward, only the Investment Income and Interest on Pooled Cash from the current FY will be transferred.
- **Investment Planning:** With the better investment strategies now employed, as the fund Principle grows the Cemetery Division could approach covering the discrepancy between annual income and expenses with the fund returns (\$53,642 in FY16). A fiscally responsible goal would be to add more to the principle now, while there are lots available for sale, thus a reliable source of income. This would also give the Cemetery some operating income in the future, when there is no more income from lot sales and burials. Jason Gow suggests considering ways to increase the fund principle: increase lot sales by opening Section 6, increase the percentage of lot sales allocated to the fund, fundraise, other?

## 1. Office

- **Prepared & filed documents for burials & lot sales.**
- **Maintained** Accounts Receivable records, reconciled with City's accounting software.
- **Perpetual Care investments:** Still having trouble tracking movement of monies to and from various accounts in order to determine balance—in contact with Jason Gow about this.
- **Answered nationwide inquiries** concerning genealogical and scholarly research.
- **Provided support for the Cemetery Commission** on their work, including taking meeting minutes, posting Agendas & Minutes, and preparing reports.
- **Now using Board Docs** to post Cemetery Commission Meeting Agendas & Minutes to the public.
- **Now using Facility Dude** to report maintenance requests. Works well!
- **Creation of Missing Burial Records (1920-1921):** Deb Light researching and I have almost finished research on these so that we can print burial cards and a legible interment log.



- **Missing Burial Records (Jan. 1, 1900 - Feb. 19, 1905):** No time to start this project.
- **Pontem Data Entry of burials:** Gail Asbury worked through H, I, J and is in the Ks, then decided this was not the type of volunteer work she wanted. I started working on Section 7.
- **Free Ground burials:** Deb Light is helping to work on documenting these—we do not have a complete list by Lot Number.
- **“Home Lot” burials:** Deb Light plans to identify the locations of these burials and clarify the records (several places in Lakeview were referred to as “Home Lot”).
- **“Single” burials:** I’ve started work on identifying the location of these burials (several places in Lakeview were referred to as “Single”).
- **Stories from the Cemetery Project:** Haven’t had time to create Biographies of interesting people buried in City Cemeteries, to hand out and perhaps post on line. Volunteers, Friends of Lakeview and Preservation Burlington have expressed interest in helping. I’ve been keeping records of data for this project.
- **Cemetery information to Parks web site:** Haven’t had time to work on this.
- **Subscription to ancestry.com:** Jesse allocated funds for the Cemetery to purchase. This has been extremely useful for researching errors and omissions in Cemetery records, and helping the public with genealogy research.
- **New desk chair:** Work Station evaluation by Green Mountain Safety resulted in this great aid to reducing chronic pain problems.

## 2. Flags for Veterans

- **Coordinated volunteers** to honor the 1,600 veterans at City cemeteries by placing flags at their graves.
- **Parks, Recreation and Waterfront** has taken over the responsibility from the Mayor’s Office to continue contributing \$1,000 annually for flags.
- **Finished installing PVC pipe** in the ground to protect flag staffs from trimmers in all 3 cemeteries. Thanks to Parks, Recreation and Waterfront for cutting pipe!
- **Loyal volunteers** including Winooski High School students continue to help with this project, along with and new retired teacher volunteers introduced by Donna Waldron, Commission Chair.

## 3. Buildings & Grounds

- **Maintenance:** Grounds of all 3 cemeteries maintained, equipment repaired & maintained and burials performed by 2 full-time workers, with some mowing and raking assistance by 3 seasonal workers and Corrections crew. Some building maintenance by full-time workers, some by Parks, Recreation and Waterfront staff.
- **Appreciation:** Many visitors continue to comment on how beautiful Lakeview is, and how well-cared-for the grounds are.
- **Paving:** Lakeview entrance & exit roads paved with top coat.



- **Office Building:** slate roof repaired (all but north porch), gutter above office door finally replaced, cracked waste pipe in cellar repaired.
- **Maintenance tasks still not accomplished (same as last year):** repairing siding and slate roof of north porch, painting office building.

#### 4. Planning

- **Section 6 Layout (same as last many years):** To offer the variety of lots desired by potential purchasers, laying out Section 6 remains very important. People interested in buying single- and two-grave lots are still frustrated with the options we are left with. There are only a few single-grave lots where a headstone higher than 18" can be used. *Note: In July, 2016 a row of 34 single-grave monument lots, Oak Annex, was created, but these lots are higher priced, so they don't meet all buyers' needs.*
- **Lakeview Flag Light (same as last many years):** This flag is always up, and thus should be illuminated at night.

#### 5. Cemetery Advocacy and Support

- **Cemetery Commission** presented with the Ray O'Connor Community Improvement Award by Preservation Burlington, collaborated with Branch Out Burlington! on a Greenmount Cemetery Tree & Gravesite Tour, and advocated for better investment strategies for the Perpetual Care fund.
- **The Friends of Lakeview Cemetery** completed fundraising & coordination of their third restoration project (after Chapel restoration and Gazebo rebuild): Fountain replica installation. They also coordinated installation of a Louisa Howard Chapel sign, and hosted a Notable Burlington Women's Grave Tour as well as their annual Memorial Day weekend Chapel Open House with Civil War General Grave Tour.